

Post-Examination Application for Certification as a Legal Specialist

Congratulations! You have passed the legal specialist examination, which is a significant step in the certification process. You are now eligible to complete and file the attached Application for Certification to demonstrate your experience, education and references. Should you have any questions as you are filling out this application, please do not hesitate to contact the Department of Legal Specialization at 415-538-2120 or legalspec@calbar.ca.gov.

Deadline: April 22, 2015

Please be sure to submit your application by April 22, 2015 or to submit a request for an extension to legalspec@calbar.ca.gov or FAX 415-538-2180 by that date. The most common reason for an extension is to gain the five required years of practice in the specialty. Extensions cannot be granted beyond January 2017.

Payment Options

The fee to file this application is \$300. You may choose check, Visa or Mastercard. The California Board of Legal Specialization is non-profit and required to be self-funding.

Where to Send the Application

The State Bar of California Board of Legal Specialization
180 Howard Street
San Francisco, CA 94105
-or-
FAX: 415-538-2180

Review of Your Application

After the Department of Legal Specialization has confirmed receipt of your application, you will be contacted if any portion of the application appears incomplete.

Next, your references are contacted. You may advise your references that they will be contacted if you wish. When references have been returned, your application is forwarded first to an advisory commission focused solely on your area of law, and later to the full California Board of Legal Specialization ("CBLS"). You will again be contacted if any questions arise during the consideration process. Note that the advisory commissions and the CBLS each meet quarterly and on different schedules; therefore, the certification process takes an average of six months from the date of your application.

When the certification decision is made, you will be notified by letter to the address you have entered in your State Bar Profile. You may also be contacted at the telephone number or e-mail address in that profile. You may update your contact information by visiting www.calbar.ca.gov and choosing My State Bar Profile. This is the only way to change your contact information. If you would like assistance with the process, you may contact Member Services at 1-888-800-3400.

LEGAL SPECIALIST POST-EXAMINATION APPLICATION CHECKLIST

This packet contains:

Instructions and Checklist

Application for Certification

- General Application /Attachment A
- Education/Attachments B, B-1, B-2, B-3
- Independent Inquiry and Review/Attachment C

Credit Card Payment Form (Check, Visa and MasterCard accepted)

Before sending, please be sure you have:

- Read the declaration included in the application
- Signed and dated the application
- Provided all information requested on the application and attachments
- Enclosed all attachments
- Attached additional sheets if you needed more space
- Put your name and your bar number on the top of all attachments
- Included bar numbers for all references who are members of the State Bar of California and addresses for all others
- Enclosed the required \$300 processing fee via credit card or check payable to The State Bar of California.
- Made copies for you records

Questions? Contact Legalspec@calbar.ca.gov or 415.538.2120.



CALIFORNIA BOARD OF LEGAL SPECIALIZATION
OF THE STATE BAR OF CALIFORNIA
OFFICE OF ADMISSIONS

180 HOWARD STREET, SAN FRANCISCO, CA 94105-1617

PHONE: (415) 538-2120 FAX: (415) 538-2180

EMAIL: legalspec@calbar.ca.gov

03/14



APPLICATION FOR CERTIFICATION
Taxation Law Certified Specialist

PLEASE PRINT OR TYPE.

1. Name (exactly as it appears on your State Bar Profile): _____		
2. Address (as it appears on your State Bar Profile) Street: _____ City: _____ State: ____ Zip: _____		
3. Bar Number: _____		
4. Daytime Phone Number: _____		
5. E-mail Address: _____		
6. I passed the Legal Specialist Examination held in <div style="display: flex; justify-content: space-between;"><div>_____</div><div>Month</div><div>Year</div></div>		
7. I am admitted to practice law in the following states(s): State: ____ Date Admitted: _____ State: ____ Date Admitted: _____ State: ____ Date Admitted: _____		
8. At the time of application for certification, I am an active member of the State Bar of California. I have been engaged in the practice of law continuously during the five years immediately preceding the submission of [this] application for certification and, in <u>each</u> of those years, have practiced law in this area of specialty for at least 25% of the time spent in my occupational endeavors. <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Please see attached letter describing any breaks in practice and confirming five years or more practicing in the specialty.		

9. **IF NO, STOP HERE.** You are not eligible to apply.
9. **If No, stop here.** You are not eligible to apply.

9. The following is a complete statement of my employment since my admission to practice law: LIST MOST RECENT EMPLOYMENT FIRST. ATTACH SEPARATE SHEET IF NECESSARY.

☐ CHECK HERE IF ADDITIONAL SHEETS ARE ATTACHED

Dates of Employment	Employer	Employer's Address	Nature of Employment (summarize nature of work performed)

10. Since your admission to the State Bar of California:

- a. Have you been disbarred, suspended or disciplined by the State Bar of California or similar attorney disciplinary authority or any other authority that imposes professional discipline in California, or in another state or jurisdiction, including a foreign jurisdiction? ☐ Yes ☐ No
- b. Do you have any discipline charges pending as described above? ☐ Yes ☐ No
- c. Have you had any felony convictions? ☐ Yes ☐ No
- d. Did you resign from any bar, court or body before whom you appear? ☐ Yes ☐ No
- e. Have there been three or more judgments of professional negligence against you? (If yes, please attach the relevant documents.) ☐ Yes ☐ No
- f. Have any sanctions, other than discovery sanctions, been entered against you by any court or body before whom you appear? ☐ Yes ☐ No
- g. Have any findings of contempt been made against you by any court or body before whom you appear? ☐ Yes ☐ No
- h. Have you been denied certification or recertification as a legal specialist by the State Bar of California Board of Legal Specialization, or any other certifying body? ☐ Yes ☐ No

IF YOU ANSWER YES TO ANY OF THE ABOVE, YOU MUST PROVIDE FULL DETAILS ON A SEPARATE SHEET. A record of discipline or failure to disclose any of the information requested above may constitute grounds for denial of your application.

DECLARATION

I hereby authorize all educational institutions, governmental agencies and instrumentalities (including bar associations and bar examiners of other jurisdictions), employers and business and professional associates (past and present), to release to the State Bar of California Board of Legal Specialization ("CBLS") and/or its agents or advisors any nonprivileged information, files or records requested for the purpose of processing this application. The foregoing release does not apply to matters communicated by me in confidence to any lawyer, spouse, physician, psychotherapist or clergy person for which I have privilege of nondisclosure under the provisions of Chapter 4, Division 8 of the California Evidence Code.

I further authorize the CBLS to conduct independent inquiry and review, including contacting the references I provide and other references within the discretion of the CBLS and agree that neither I nor my agents will seek to review the materials collected during the evaluation of my application.

I agree to pay all fees required by the CBLS.

I agree to abide by all rules and regulations of the CBLS as amended from time to time and to furnish to the CBLS such information as it may require to evaluate my application.

I am the applicant herein for certification as a family law specialist under the State Bar of California Program for Certifying Legal Specialists. I fully understand that failure to make a truthful disclosure of any fact, item or information required may result in the denial of my application, revocation of my certificate of specialization, or disciplinary action by the State Bar of California. I have carefully read and answered each question completely and truthfully in the foregoing application and any attachments hereto, and certify that the information therein is true and correct to the best of my knowledge.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on:

Date: _____

Print Name: _____

Signature: _____

**TASK AND EXPERIENCE REQUIREMENT
ATTACHMENT A**

Applicant Name: _____ Bar Number: _____

If you lack sufficient experience in any of the areas set forth in item 1, you are encouraged to list experience in other categories to be considered for alternative satisfaction of the task and experience requirements.

CHECK ALL BOXES THAT APPLY

- ☐ 1. Within the five years immediately preceding submission of this application, I have been substantially involved in the practice of taxation law, which includes the handling of matters in one or more of the following areas:

- | | |
|---------------------------|--|
| a. Individual Income Tax | f. Compensation and Benefit Tax |
| b. Corporate Income Tax | g. California Taxes |
| c. Partnership Income Tax | h. Estate and Gift Tax and Estate Planning |
| d. Real Estate Income Tax | i. Tax Exempt Organizations |
| e. Tax Procedures | j. International Tax |

2. I have:

- ☐ a. Been the principal author of not less than 10 written tax opinions, memoranda, advice letters to clients or similar documents concerning substantive tax issues.
- ☐ b. Actively participated in not less than five administrative tax examinations, ruling requests, determination letters or similar matters.
- ☐ c. Actively participated in not less than five tax litigation proceedings at any level, including appearances before the Appeals division of the IRS or state or local tax agency or revenue authority.

CHECK EITHER ITEM 3 OR ITEM 4

- ☐ 3. I have engaged in a broad taxation law practice. My practice has been devoted to matters in which issues of tax law are significant factors, and I have had substantial and direct participation in such tax law issues as described in Attachment A-1.

If you check box 3, complete Attachment A-1 to provide more detailed information.

- ☐ 4. I have engaged in direct and substantial participation in one (1) or more of the sub-specialties which are included within the field of taxation law. My practice has been devoted to issues of taxation law in one (1) or more sub-specialties as described in Attachment A-2.

If you check box 4, complete Attachment A-2 to provide more detailed information.

Area(s) of sub-specialty and nature of work done (e.g., estate planning, property taxation, corporate reorganization, employee benefit plans and other such limited areas):

**TASK AND EXPERIENCE REQUIREMENT
ATTACHMENT A-1
Broad Taxation Practice**

Applicant Name: _____ Bar Number: _____

Within the five years immediately preceding submission of this application, I have been substantially involved in the practice of taxation law as demonstrated by the performance of the tasks listed below.

To supplement this information, attach a narrative statement of the significant tax matters you have handled during the past five years. Describe enough matters so that the Commission will understand the nature and extent of your tax practice. The description of tax matters may be brief but should specify in detail the tax issues involved. For each narrative statement, identify the number of the corresponding activity from the list below.

For each activity listed below:

- *indicate annual frequency (e.g., once a year, five times, 10-20 times)*
- *approximate the number of hours spent annually*
- *approximate the total number of hours spent during the five years immediately preceding this application.*

Within the five years immediately preceding submission of this application, I engaged in the following taxation law activities:

ACTIVITY	ANNUAL FREQUENCY	APPROX. NO. OF HRS. ANNUALLY	TOTAL NO. OF HRS. IN THE 5 YEARS PRECEDING APPLICATION
1. Representing clients in tax matters in court or before administrative agencies			
2. Preparation of written tax opinions or advice letters to clients in corporate tax law			
3. Preparation of written tax opinions or advice letters to clients in real estate law			
4. Preparation of written tax law opinions or advice letters to clients in estate planning tax law			
5. Preparation of written tax opinions or advice letters to clients in partnership tax law			
6. Preparation of written tax opinions or advice letters to clients in individual tax law			
7. Participation in preparation of tax ruling requests			
8. Performing detailed analysis of specifically identifiable tax issues in connection with the following:			
a. formation, dissolution, operation, reorganization or transfer of an interest in a business venture, whether a corporation, partnership, proprietorship, joint venture, or syndicate, including distributions from such an organization			
b. acquisition, disposition, subdivision, improvement, leasing, subleasing, syndication, or operation of real estate			

**TASK AND EXPERIENCE REQUIREMENT
ATTACHMENT A-2
Sub-Specialty Participation**

Applicant Name: _____ Bar Number: _____

Within the five years immediately preceding submission of this application, I have been substantially involved in the practice of taxation law as demonstrated by the performance of the tasks listed below.

Please state specifically the tax issues with which you have been concerned. For example, it is much more helpful to say "treatment as a 'security' of a note given for property sold to a corporation at the time of its organization under Section 351" than to say "tax-free organization of a corporation under Section 351." It will be particularly helpful if you describe tax issues which have involved conferences with the Appellate Division of the Internal Revenue Service, a similar agency, or the courts.

For each activity listed below:

- *indicate annual frequency (e.g., once a year, five times, 10-20 times)*
- *approximate the number of hours spent annually*
- *approximate the total number of hours spent during the five years immediately preceding this application*
- *give brief but specific statements of the tax issues involved.*

MAKE COPIES OF THIS ATTACHMENT AS NECESSARY TO PROVIDE ADDITIONAL INFORMATION.

Within the five years immediately preceding submission of this application, I have been involved in the following particular tax issues in my sub-specialty:

ACTIVITY:

FREQUENCY PER YEAR:	
APPROXIMATE NO. OF HOURS ANNUALLY:	
TOTAL NO. OF HRS IN THE FIVE YEARS OR LESS PRECEDING APPLICATION:	
ISSUES INVOLVED:	

ACTIVITY:

FREQUENCY PER YEAR:	
APPROXIMATE NO. OF HOURS ANNUALLY:	
TOTAL NO. OF HRS IN THE FIVE YEARS OR LESS PRECEDING APPLICATION:	
ISSUES INVOLVED:	

ACTIVITY:

FREQUENCY PER YEAR:	
APPROXIMATE NO. OF HOURS ANNUALLY:	
TOTAL NO. OF HRS IN THE FIVE YEARS OR LESS PRECEDING APPLICATION:	
ISSUES INVOLVED:	

ACTIVITY:

FREQUENCY PER YEAR:	
APPROXIMATE NO. OF HOURS ANNUALLY:	
TOTAL NO. OF HRS IN THE FIVE YEARS OR LESS PRECEDING APPLICATION:	
ISSUES INVOLVED:	

FOR ALL ACTIVITIES COMBINED, COMPUTE THE FOLLOWING:

GRAND TOTAL OF NUMBER OF HOURS ANNUALLY	
GRAND TOTAL OF NUMBER OF HOURS IN THE FIVE YEARS OR LESS IMMEDIATELY PRECEDING APPLICATION	

**EDUCATION REQUIREMENT
ATTACHMENT B
Total Educational Reporting**

Applicant Name: _____ Bar Number: _____

In order to satisfy the education requirement for initial certification, you must have completed at least 45 hours of education in the substantive area as described below **within the three years immediately preceding submission of this application.** One-half, or 22.5 hours, may be satisfied with alternative educational activities as described in section 6.2 of the Rules.

ON ATTACHMENT B-1, list the educational activities pre-approved for legal specialist credit that you have attended or taught (excluding alternative educational activities, which will be listed on Attachment B-3). Refer to Attachment B-1 for the type of documentation required.

ON ATTACHMENT B-2, list the educational activities you have attended or taught (excluding alternative educational activities) that were not specifically approved for legal specialist credit, but were approved for MCLE credit and concern the direct legal subject matter in the specialty area. Refer to Attachment B-2 for a further explanation and the type of documentation required.

ON ATTACHMENT B-3, list any alternative educational activities (section 6.2 of the Rules) that you have completed to satisfy the education requirement. Keep in mind that, with the exception of approved tapes, hours claimed for alternative educational activities are subject to approval and/or adjustment by the CBLS.

REMEMBER: Courses taken to fulfill the MCLE special topic requirements (legal ethics, substance abuse/competency, elimination of bias) CANNOT be used to satisfy the education requirement for certification unless they specifically discuss the substantive law of your specialty area.

Summarize your hours in the grid provided below.

SUMMARY OF EDUCATION ACTIVITIES (INCLUDING ALTERNATIVES)

Show a total of **at least 45 hours in at least four of the following 12 areas**, with **at least four hours in any of the four areas** and **no more than 20 hours in any one area**. Section numbers refer to specific education requirements set forth in the Standards.

AREA	HOURS ATTENDED OR TAUGHT (total from B-1 + B-2)	HOURS OF ALTERNATIVE EDUCATION (total from B-3)	TOTAL
Section 3.1 Individual Income Tax Federal and California tax law relating to individual business tax matters including forms of business entities, real estate and other investments; federal and California tax law relating to individual personal taxes, including family matters and foreign tax matters			
Section 3.2 Corporate Income Tax Federal and California tax law relating to the formation, operation, reorganization and liquidation of corporations and the tax status of particular kinds of corporate entities			
Section 3.3 Partnership Income Tax Federal and California tax law relating to the formation, operation, reorganization and liquidation of partnerships and the tax status of particular kinds of partnership entities			

AREA	HOURS ATTENDED OR TAUGHT (total from B-1 + B-2)	HOURS OF ALTERNATIVE EDUCATION (total from B-3)	TOTAL
Section 3.4 Real Estate Income Tax Federal and California tax law relating to the acquisition, development, operation and disposition of real estate			
Section 3.5 Tax Procedures Federal and California income, estate and gift tax law relating to the preparation of returns, elections, audits, appeals, and litigation in civil and criminal matters			
Section 3.6 Compensation and Benefits Tax Federal and California income, estate and gift tax law relating to employee compensation, including stock options and other payments in kind; employee benefit plans, including ERISA and other qualified and nonqualified retirement and fringe benefit matters			
Section 3.7 California Taxes California personal and corporate income, property, sales and use and other local taxes			
Section 3.8 Estate, Gift Tax and Estate Planning Federal and California tax law relating to disposition of property including estate planning			
Section 3.9 Tax Exempt Organizations Federal and California tax law relating to tax exempt organizations			
Section 3.10 Current Developments Federal and California income, estate and gift tax law relating to current developments in any of the other areas of the tax law curriculum, of the kind covered by annual tax seminars, institutes and similar programs			
Section 3.11 International Tax Federal and California tax law relating to the taxation of non-resident aliens, foreign entities and foreign related transactions			
Section 3.12 Ethics of Tax Practice Courses covering the ethical considerations of tax practice, including tax opinions, Circular 230, conflicts of interest, penalties and related matters			
TOTAL (minimum of 45 hours)			

**EDUCATION REQUIREMENT
ATTACHMENT B-1
Education Approved for Legal Specialist Credit**

Applicant Name: _____ Bar Number: _____

On this attachment, list the educational activities you have attended or taught that were specifically pre-approved for legal specialist credit. Providers of approved legal specialist activities are subject to the same requirements as MCLE providers, so you should have been provided with a **certificate of attendance** indicating that the activity was approved for legal specialist credit and stating the number of hours of credit you received.

COPY THIS ATTACHMENT IF ADDITIONAL LINES ARE NEEDED IN THE TABLE BELOW.

DOCUMENTATION REQUIRED FOR EACH ACTIVITY: Certificate of Attendance. The provider is required to give you a certificate of attendance. If you did not receive a certificate, contact the provider directly. If the course was a course taught by the State Bar, contact sections@calbar.ca.gov if you need to request a duplicate certificate of attendance.

NAME OF PROGRAM SPONSOR OR APPROVED PROVIDER	NAME OF PROGRAM	HOURS ATTENDED	HOURS TAUGHT 1 ST TIME*	HOURS TAUGHT REPEAT*	DATE COMPLETED

*Calculate credit for teaching as follows: Under Hours Taught First Time, record the actual number of hours of speaking time multiplied by four. On that same line, if there was also a portion of the class in which another speaker was teaching, claim actual hours for that time. If it was a repeat presentation that you have taught before with the same content, you may claim only actual speaking time. In that case, record your hours under Hours Attended.

**EDUCATION REQUIREMENT
ATTACHMENT B-2
Classes Approved Only for MCLE Credit**

Applicant Name: _____ Bar Number: _____

On this attachment, list the educational activities you have attended that were approved for MCLE credit and specifically teaching the law of your specialty areas, but **NOT** specifically pre-approved for legal specialist credit. The CBLS has discretion as to whether to approve these courses. Do not include alternative educational activities for which the provider does not issue a certificate on this page. Rather, list them on Attachment B-3.

COPY THIS ATTACHMENT IF ADDITIONAL SPACE IS NEEDED.

DOCUMENTATION REQUIRED FOR EACH ACTIVITY: Certificate of participation, plus sufficient information for the CBLS to determine whether credit should be granted if the title and program sponsor do not make this clear (for example, promotional materials, a brief description of the program, course outline, list of instructors).

NAME OF PROGRAM SPONSOR	NAME OF PROGRAM	HOURS ATTENDED	HOURS TAUGHT 1 ST TIME*	DATE COMPLETED

*Calculate credit for teaching as follows: Under Hours Taught First Time, record the actual number of hours of speaking time multiplied by four. On that same line, if there was also a portion of the class in which another speaker was teaching, claim actual hours for that time. If it was a repeat presentation that you have taught before with the same content, you may claim only actual speaking time. In that case, record your hours under Hours Attended.

**EDUCATION REQUIREMENT
ATTACHMENT B-3
Alternative Education**

Applicant Name: _____ Bar Number: _____

On this attachment, list the alternative methods you used to satisfy the legal specialist education requirement. Your participation in these activities is self-verified, so the provider does not provide a certificate of attendance. Remember that no more than one-half (1/2) of your requirement can be satisfied in this manner, except for course under options 4 and 5.

Note that webinars and tapes can sometimes be participatory activities that should be reported on B-1 or B-2 if they involve some sort of independent verification of attendance, such as a test during or after the class; in this case, the provider will provide a certificate of attendance.

If you are submitting activities that require CBLS approval, please provide sufficient information to allow evaluation of the self-study. Reading of treatises on your own is generally not approved.

The CBLS may require additional information regarding alternative education activities.

ALTERNATIVE EDUCATION	# HOURS REQUESTED
1. Self-verified listening to and/or viewing of a complete audio or audio/visual reproduction of a program approved for legal specialist credit or MCLE credit if the subject is your substantive area of law. Such tapes must involve current law. <u>LIST THE ACTIVITIES AND HOURS REQUESTED FOR EACH ON A SEPARATE SHEET.</u>	
2. Self-verified participation in MCLE-approved audiovisual activities, including interactive video instruction or webinars, if the subject is your substantive area of law. <u>LIST THE ACTIVITIES AND HOURS REQUESTED FOR EACH ON A SEPARATE SHEET.</u>	
3. Authoring or co-authoring published articles, chapters or books in the substantive area of law. PLEASE SUBMIT A COPY OF THE MATERIALS FOR WHICH YOU ARE CLAIMING CREDIT. Credit generally will not be awarded for reading or editing. The hours of credit to be allowed shall be determined by the CBLS after consideration of the amount and quality of the submitted materials. Estimate the time you spend preparing the materials, up to a maximum of half of your total educational requirement as noted above.	
4. Completion of an advanced postgraduate course at an accredited law school that includes education in your specialty, such as an L.L.M. The hours of credit to be allowed shall be determined by the Commission based upon the amount and quality of professional education involved. Note that this option can be used to fully satisfy your educational requirement and it is not subject to the cap noted above. NAME OF LAW SCHOOL: COURSE COMPLETED: DATE COMPLETED:	
5. Teaching a course in the specialty area at an accredited law school. The hours of credit to be allowed shall be determined by the CBLS based upon the amount and quality of professional education involved. If teaching a course as an adjunct or guest lecturer, claim four hours per speaking hour. If serving as the course professor, claim twelve hours per credit hour. Note that this option can be used to fully satisfy your educational requirement and it is not subject to the cap noted above. NAME OF INSTITUTION: NAME OF COURSE: BRIEF DESCRIPTION: AUDIENCE (LAW STUDENTS, ATTORNEYS, ETC.): DATE COMPLETED:	

**INDEPENDENT INQUIRY AND REVIEW
ATTACHMENT C**

Applicant Name: _____ Bar Number: _____

Please submit the names of a minimum of three attorneys or judges who have had an opportunity to observe your work and who can attest to your proficiency in the practice of the specialty area under the laws applicable to the specialty in California.

To expedite your application, please include the following among your references if possible: opposing counsel, attorneys from other firms, and judges, commissioners or magistrates before whom you have appeared. References may include attorneys who are clients, partners, associates, employers or employees. Note, however, that references will be asked to disclose any such relationship.

References will be contacted by the State Bar of California via questionnaire. The information gathered shall be the property of the State Bar of California and shall not be revealed to you.

Include each reference's California bar membership number to insure that reference forms are sent promptly and to the right individual. Bar membership numbers can be found online at www.calbar.ca.gov under Attorney Search. If the attorney does not have a California Bar membership number or is a judge, please provide a full address.

NAME AND BAR NUMBER	ADDRESS
1.	
2.	
3.	
4.	
5.	
6.	



The State Bar of California Board of Legal Specialization Credit Card Authorization Form

Note: This form is only for credit card authorizations. No special payment page is needed to accompany payment by check payable to "The State Bar of California."

Applicant Information

Bar Number: _____

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

Credit Card Information

- ☐ Visa
☐ MasterCard

Only Visa and MasterCard credit cards are accepted.

Credit Card Number: _____

Expiration Date (Month/Year): _____

Name on Card: _____

Billing Address: _____

City: _____ State: _____ Zip: _____

Signature: _____ Date: _____

By my signature on this document, I/we hereby authorize The State Bar of California to charge my/our Visa or MasterCard account for the amount that I have entered in the "total" box below.

Description	Amount Paid
Legal Specialization Certification Application Fee - \$300	\$